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VIA FACSIMILE AND U.S. MAIL

November 29, 2007

Ms. Velma Smith, Branch Chief  
Branch of Filer Support 2, Mailstop 1-4  
Securities and Exchange Commission  
450 Fifth Street, N.W., Room #1004  
Washington, D.C. 20549

Re: FocusShares Trust

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on November 27, 2007) an application from the above-referenced issuer and has approved the following Shares of Beneficial Interest, no par value, of each of the following four portfolios for listing on NYSE Arca, Inc. ("Exchange"):

FocusShares ISE Homebuilders Index Fund  
FocusShares ISE-Revere Wal-Mart Suppliers Index Fund  
FocusShares ISE SINDEX Fund  
FocusShares ISE-CCM Homeland Security Index Fund

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934. Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the enclosed self-addressed envelope. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray  
Lead Analyst—Listing Compliance

PROCESSED

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J THOMSON  
FINANCIAL

Enclosure

cc: Ms. Lynn Eslin, Division of Investment Management, SEC  
Mr. David Weissman, Director Operations, FocusShares LLC, 210 Summit Avenue,  
Suite C-11, Montvale, New Jersey 07675

END